

AGENDA ITEM

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CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Best Value Report 2018/19
Meeting: Central Scotland Valuation Joint Board
Date: 28 June 2019
Author: Darryl Rae, Divisional Valuer

1. INTRODUCTION

- 1.1 Reports on performance have been submitted to the Central Scotland Valuation Joint Board on a regular basis since 2000. This report covers the financial year 2018/2019, and shows performance levels on Assessor's work completed between 1st April 2018 and 31st March 2019. The Report follows the same format as previous years and the figures for the past three years are shown.

2. KEY PERFORMANCE INDICATORS

- 2.1 A key part of Best Value is measuring and monitoring performance. A report detailing the performance indicators was submitted to Central Scotland Valuation Joint Board on 6th October 2000. These indicators were agreed with the then Scottish Executive and the Accounts Commission.
- 2.2 Valuation Roll
 The key performance indicator for the Valuation Roll is a measure of the length of time taken to action amendments to the Roll. The Assessor's powers to alter the Valuation Roll are set down in law. Recorded amendments include the addition of new entries, deletion of existing entries and the amendment of existing entries.
- 2.3 Targets Set – Valuation Roll (Non Domestic) Amending the Roll

Amendments to the Valuation Roll as a % of all changes			
Year	2016/17	2017/18	2018/19
In less than 3 months	75%	75%	75%
In less than 6 months	90%	90%	90%
In more than 6 months	10%	10%	10%

2.4 Performance Achieved

Total No. of Entries as at 31 March 2019 - 12,882

Amended Entries 1062

Changes Made	Achieved 2016/2017	Achieved 2017/2018	Achieved 2018/2019
In less than 3 months	56%	67%	77%
In less than 6 months	78%	86%	93%
More than 6 months	22%	14%	7%

The target for changes in less than 3 months was met and surpassed by 2% this year. This is an improvement on the previous 2 years where the target was missed by 19% and 8% respectively. The target for changes in less than 6 months was also met. It was exceeded by 3% which is an improvement on the previous 2 years.

These are encouraging results particularly as they were achieved in a period of increased appeal workloads following the 2017 Revaluation. 2,025 2017 Revaluation appeals (44% of all Revaluation appeals) were cited for VAC hearings between April 2018 and 31st March 2019.

2.5 Council Tax

The key performance indicator for Council Tax is a measure of how long it takes for a new house to enter the Valuation List. It is in the taxpayer's interest that the property appears in the List as soon as possible after completion to avoid a backdated bill. It is in the Council's interests to collect the tax as soon as possible. The number of entries in the List as at 31 March 2019 was 146,168, this includes domestic garages and stores that appear in the List but these are exempt from Council Tax payment.

2.6 Targets Set – Council Tax - New Entries

New Entries on the Valuation List as a % of all new entries			
Year	2016/17	2017/18	2018/19
In less than 3 months	97%	97%	97%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

2.7 Performance Achieved

Total new entries 2018/2019: 1087

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2016/17	Achieved 2017/18	Achieved 2018/19
In less than 3 months	89%	94%	96%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

Working on maintaining the Council Tax List has a high priority throughout the year. It is particularly important for the Electoral Registration function that all new properties are added to the Valuation List as quickly as possible. This

ensures that forms asking people to register to vote are issued promptly and all domestic properties are included in the annual canvass. If the Valuation List is up to date it will help to ensure that the Electoral Register is also up to date.

Whilst the target within 6 months was met, the target for changes in less than 3 months was narrowly missed by a margin of 1%. Whilst it is disappointing to miss one of our targets the performance achieved represents improvement on the performance in the previous financial year. This again is despite the increased workload resulting from 2017 Revaluation appeals.

2.8 Targets for 2019/20

Valuation Roll – Target 2019/20

Amendments to the Valuation Roll as % of all changes		
Year	2018/19	2019/20
In less than 3 months	75%	75%
In less than 6 months	90%	90%
In more than 6 months	10%	10%

Valuation List – Target 2019/20

Amendments to the Valuation Roll as % of all changes	
Year	2019/20
In less than 3 months	97%
In less than 6 months	99%
In more than 6 months	1%

In respect of the Valuation Roll it is proposed that targets remain unchanged with a view to improving performance in 2019/20. In the next financial year the Valuation Team will benefit from the addition of 2 new posts, a Principal Valuer and a Trainee Valuer. The recruitment of these posts has been in anticipation of the move to 3 yearly Revaluations from 2022 onwards. Assessors will have to deliver existing levels of performance within a vastly reduced time frame. It is expected that Revaluation preparation will form a large part of the workload focus in the coming financial year.

Furthermore, unprecedented changes to the Non-Domestic appeals system are expected. It is envisaged that this will put further strain on Assessors' resources if appeal numbers remain consistent. Changes to the appeals system will not be effective until after 2022. In the coming year continued progress will be made in ensuring the disposal of the outstanding 1,357 Revaluation appeals and 1,102 additional Non-Domestic appeals.

In respect of the Valuation List it is proposed that targets for this year remain unchanged, the focus for 2019/2020 will be to consolidate and strive to maintain the standard of performance achieved in previous years.

3. PUBLIC PERFORMANCE REPORTING

The Public Performance Report is published on the Assessors' Portal (www.saa.gov.uk), it is also available from our office.

4. SUMMARY

- 4.1 The Best Value regime has allowed the Assessor for Central Scotland to formally measure performance against indicators agreed with the then Scottish Executive and Audit Scotland. The aim is to monitor and constantly improve our performance where feasible. The targets set for the non domestic Valuation Roll in 2019/20 have been reviewed with no change proposed, however we will aim to meet and if possible exceed them.
- 4.2 In relation to domestic properties the targets for 2019/20 have remained constant and we will aim to meet and if possible exceed them.
- 4.3 Since the inception of Best Value the Assessor's employees have embraced the scheme and have generally demonstrated consistent improvement. Performance in relation to targets set has in previous years been high, and with the exception of the previous 3 years, the organisation has generally met or exceeded these targets. This has been achieved through hard work by many people and we will continue to strive to maintain these high standards.

5.0 RECOMMENDATIONS

It is recommended that the Valuation Joint Board consider and comment on the continuing commitment to Best Value.

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Darryl Rae
Divisional Valuer
Date: 14th June, 2019